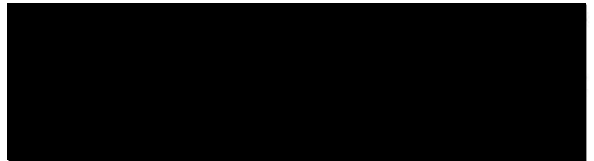




IRS Department of the Treasury  
Internal Revenue Service

310 Lowell Street, Stop 832  
Andover MA 01810



WESTMINSTER CO 80234-3497

YAY!

Taxpayer identification

number: [REDACTED]

Forms: 1040

Tax Periods: Dec. 31, 2008 Dec. 31, 2009 Dec. 31, 2012  
Dec. 31, 2013 Dec. 31, 2014 Dec. 31, 2015

Dear Taxpayer:

Thank you for your correspondence dated Apr. 26, 2019, about the unpaid balance for the tax periods above.

**Case Closed - Currently Not Collectible**

We temporarily closed your collection case for the tax periods above because we determined that you can't pay the money you owe at this time.

However, you still owe \$21,522.12 to the IRS for the tax periods above. This amount includes applicable penalties and interest calculated to Aug. 05, 2019. You'll receive annual reminder notices, and we'll continue to charge applicable penalties and interest until you pay the amount you owe in full. In addition, we'll apply your future federal or state refunds to the amount you owe.

You don't need to take any action at this time. However, you must file all future tax returns and pay any amounts you owe on time. You can also minimize additional penalties and interest by making voluntary payments towards the amount you owe. If your financial situation improves in the future, we may re-open your case and resume collection activities.

We will file a Notice of Federal Tax Lien (NFTL) to protect the government's interest. The NFTL is a public notice that notifies your creditors that we have a lien against your property, including property you acquire after we file the notice. A federal tax lien may affect your credit rating. We'll release the lien when you pay the entire amount you owe.

You have a right to file a Collection Appeals Program (CAP) appeal before we file an NFTL. You also may be entitled to a Collection

[REDACTED]

[REDACTED]

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we may have included in the current balance due on your account. If you want a specific explanation of how we computed the balance on your account, call us at the toll-free number in this letter and we will send you a detailed computation.

**\*\* Filing and/or Paying Late -- IRC Section 6651 \*\***

We assess a 5% monthly penalty for filing late, and a 1/2% monthly penalty for not paying the tax you owe by the due date. When both penalties apply for the same month, the amount of the penalty for filing late for that month is reduced by the amount of the penalty for paying late for that month.

The failure-to-file or failure-to-pay penalty may not apply where you've shown that the failure is due to reasonable cause and not willful neglect.

We base the monthly penalty for filing late on the tax required to be shown on the return that you didn't pay by the original return due date, without regard to extensions.

We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax.

We charge the penalties for each month or part of a month the return or payment is late; however, neither penalty can be more than 25% in total.

Income tax returns are subject to a minimum late filing penalty when filed more than 60 days after the return due date, including extensions. The minimum penalty is the LESSER of two amounts - 100% of the tax required to be shown on the return that you didn't pay on time, or a specific dollar amount that is adjusted annually for inflation. The specific dollar amounts are:

- \$215 for returns due on or after 1/1/2020
- \$210 for returns due between 1/1/2018 and 12/31/2019
- \$205 for returns due between 1/1/2016 and 12/31/2017
- \$135 for returns due between 1/1/2009 and 12/31/2015
- \$100 for returns due before 1/1/2009

The penalty for paying late applies even if you filed the return on time. The due date for payment of the tax shown on the return generally is the return due date, without regard to extensions. You must pay increases in tax within 21 days of the date of our notice